

UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO

-----X

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO,
et al.,

Debtors.

PROMESA
Title III

No. 17 BK 3283-LTS
(Jointly Administered)

-----X

[Related to Docket #18749 and #18394; Amending #18708 and #18648]

**FURTHER AMENDED EXHIBIT LIST, WITNESS LIST AND IDENTIFICATION OF
PREVIOUSLY-FILED DECLARATIONS OF
INDIVIDUAL BONDHOLDER (PETER C. HEIN)**

This document amends #18708, filed on October 25, 2021, which in turn amended #18648 which was filed October 22, 2021 pursuant to Docket#18394. This further amended exhibit list is being filed in response to #18749 and I will endeavor to include an upload of Hein Exhibits 1 through 78. Per #18749, I am omitting Hein Exhibits 79 through 87, which were first listed in #18708 filed on October 25, 2021. However, I reserve the right to seek to use Exhibits 79 through 87 in cross examination and in rebuttal, and to seek to supplement my October 22, 2021 exhibit list with those additional 9 exhibits. (Exhibits 79 and 81 just reference numbers from confidential documents AAFAF and FOMB agreed I could use in my objections. Exhibits 80 and 83 through 86 are documents FOMB or AAFAF produced into the data room available on the Prime Clerk website. Exhibit 87 was previously filed in the docket. Exhibit 82 is from the specified internet website.)

As previously noted in #18648 and/or #18708, I plan to rely upon the documents and exhibits in the record, and the declarations I have previously submitted, including those I filed on October 19, 2021 in #18575 and those I filed in opposition to FOMB's in limine motion (#18181) and in connection with the disclosure statement hearing (#16908, #16977 and #17536). Attached to #18648 and #18708 were a list of certain of the documents and exhibits referred to in #18575 and in my other prior filings. Legislative history and other similar legal authority-type materials were not included. I reserve all rights, including the right to offer other documents and exhibits in response to materials offered, or arguments made, by other parties, and all rights to supplement my objections. In addition, I reserve all rights with respect to the offer of exhibits, witnesses or declarations, or the making of objections, with respect to (i) any revisions to the proposed Plan or any Plan Supplement that may be filed, including but not limited to the Plan Supplement referred to in #18447-page-10-of-77 paragraph "(a)" with the notation "(Docket Entry No. _____)," and (ii) any legislation that may be enacted in connection with the proposed Plan, once any such Plan Supplement and/or legislation is filed and I can review the Plan Supplement and the English version of any such legislation. I also reserve the right to cross examine Debtors' witnesses who are listed in Debtors' proposed order and judgment confirming Seventh Amended Plan (#18447-page-10-to-11-of-77, paragraphs "(g)" through "(t)") accompanied by references to "(Docket Entry No. _____)."

October 26, 2021

Respectfully Submitted,

/s/ Peter C. Hein
Peter C. Hein
101 Central Park West, Apt. 14E
New York, NY 10023
917-539-8487
petercheinsr@gmail.com

Exhibit List

I intend to offer and rely upon the documents and exhibits referred to in #18575, #18181 and certain other filings, including the following:

| <u>Exhibit No.¹</u> | <u>Exhibit or Document</u> | <u>Description</u> |
|---------------------------------------|--|--|
| Hein Ex. 1 | #9508-2 | Official Statement for Series 2012A Commonwealth General Obligation Bonds (excerpts)[This set of excerpts are cited in #18575] |
| Hein Ex. 2 | #18575-page-77-to-106-of-303 (Exhibit A to #18575) | Official Statement for Public Building Authority bonds Series Q (excerpts) |
| Hein Ex. 3 | #7961-1-page-6-to-8-of-71 | Screenshot taken 6/24/2019 from Puerto Rico “Investor Resources” website for Commonwealth of Puerto Rico |
| Hein Ex. 4 | #10029-5 | Screenshot taken 1/9/2020 of Puerto Rico “Investor Resources” webpage for Commonwealth of Puerto Rico |
| Hein Ex. 5 [Debtor Ex. 132] | #18575-page-107-to-126-of-303 (Exhibit B to #18575) | Kobre & Kim August 20, 2018 report (excerpts) ² |
| Hein Ex. 6 | #18575-page-127-to-137-of-303 (Exhibit C to #18575) | Summary of bank account balances for the Commonwealth of Puerto Rico and its instrumentalities, information as of August 31, 2021, dated September 30, 2021 (excerpts) |

¹ In cases in which a Debtor, AAFAF, or DRA exhibit appears to be the same document, I have specified the Debtor, AAFAF or DRA exhibit in brackets.

² I infer from the description on Debtor’s exhibit list that Debtor Ex. 132 is the entire August 20, 2018 Kobre & Kim report. However, the description of Debtor Ex. 132 does not provide a bates number or docket number reference that would allow me to confirm that.

| <u>Exhibit No.¹</u> | <u>Exhibit or Document</u> | <u>Description</u> |
|---|---|---|
| Hein Ex. 7 | #18575-page-138-to-153-of-303 (Exhibit D to #18575) | Puerto Rico Department of the Treasury, Treasury single account, FY 2022 cash flow as of October 1, 2021 (excerpts) |
| Hein Ex. 8 [Debtor Ex. 10] [AAFAF Ex. 25] | #18181-page-26-to-64-of-157 (Ex. A to #18181); also in record at #17628-8 | Commonwealth 4/23/2021 fiscal plan, certified by FOMB ³ (excerpts) |
| Hein Ex. 9 [Debtor Ex. 9] [AAFAF Ex. 24] | #15988-5-page-2-of-272 and #18181-page-65-to-102-of-157 (Ex. B to #18181); also in record at #15988-5 | Commonwealth 5/27/2020 fiscal plan, certified by FOMB (excerpts) |
| Hein Ex. 10 | #18181-page-103-to-105-of-157 | United States Census “quick facts” Puerto Rico |
| Hein Ex. 11 | #18181-page-106-to-121-of-157 | TSA FY 2021 cash flow, for month of June FY21 and Q421 (excerpts) |
| Hein Ex. 12 | #18575-page-154-to-157-of-303 (Exhibit E to #18575) | FAFAA PayGo and individual contribution debt by entity, June 30, 2018 (excerpts) |
| Hein Ex. 13 | #18575-page-158-to-160-of-303 (Exhibit F to #18575) | FAFAA PayGo and individual contribution debt by entity, August 15, 2019 (excerpts) |
| Hein Ex. 14 | #18575-page-161-to-164-of-303 (Exhibit G) | FAFAA PayGo and individual contribution debt by entity, for the month of June FY2020 (excerpts) |
| Hein Ex. 15 | #18575-page-165-to-168-of-303 (Exhibit H) | FAFAA PayGo and individual contribution debt by entity, for the month of June FY2021 (excerpts) |

³ The 4/23/2021 and 5/27/2020 certified fiscal plans, as well as other FOMB-prepared or Commonwealth-prepared documents, are offered by me to put into the record particular statements or admissions that I have referenced in my objections or that I may reference in the confirmation hearing. By listing these documents as exhibits, I am not adopting them or agreeing that they are accurate or correct. In those cases where a document has been prepared by representatives of FOMB, AAFAF or Commonwealth, even where I list the document as an exhibit, I reserve the right to object to the proffer by others of any portions of such documents for the truth of the statements therein.

| <u>Exhibit No.¹</u> | <u>Exhibit or Document</u> | <u>Description</u> |
|---------------------------------------|---|--|
| Hein Ex. 16 | #18575-page-169-of-303 (Exhibit I) | CRIM summary of current year tax billings vs. current year tax collections |
| Hein Ex. 17 | #18575-page-171-to-172-of-303 (Exhibit K) | Commonwealth of Puerto Rico, update on fiscal and economic progress, FY 2014 Q1 Investor Webcast-October 15, 2013 (excerpts) |
| Hein Ex. 18 | #18575-page-173-to-177-of-303 (Exhibit L) | Commonwealth of Puerto Rico tax reform assessment project, executive summary, October 31, 2014 (excerpts) |
| Hein Ex. 19 | #18575-page-178-to-182-of-303 (Exhibit M) | Screenshots from invest Puerto Rico website re Puerto Rico tax incentives |
| Hein Ex. 20 | #18575-page-183-to-187-of-303 (Exhibit N) | FAFAA, "prepared for the FOMB", requirement 2(G), Office of the Administration and Transformation of Human Resources, Attendance Report, as of October 2020 |
| Hein Ex. 21 | #18575-page-188-of-303 (Exhibit O) | Screenshot from Puerto Rico comptroller contract registry showing 9789 advertising, representation and artistic services contracts |
| Hein Ex. 22 | #18575-page-189-to-190-of-303 (Exhibit P) | Excerpts from Excel spreadsheet downloaded from Puerto Rico comptroller contract registry, showing dollar amount of advertising, representation or artistic services contracts of \$301,418,709.56 |
| Hein Ex. 23 | #18575-page-191-of-303 (Exhibit Q) | Screenshot from Puerto Rico comptroller contract registry showing 9918 consulting services contracts |

| <u>Exhibit No.¹</u> | <u>Exhibit or Document</u> | <u>Description</u> |
|---------------------------------------|--|---|
| Hein Ex. 24 | #18575-page-192-to-194-of-303 (Exhibit R) | Excerpts from Excel spreadsheet downloaded from Puerto Rico comptroller contract registry showing aggregate dollar value of consulting services contracts of \$2,375,668,318.52 |
| Hein Ex. 25 | #18575-page-195-of-303 (Exhibit S) | List of Christmas bonuses paid produced by AAFAF |
| Hein Ex. 26 | #18575-page-196-to-197-of-303 (Exhibit T) | World Bank doing business 2017 (excerpt) |
| Hein Ex. 27 | #18575-page-198-to-199-of-303 (Exhibit U) | World Bank doing business 2020 (excerpt) |
| Hein Ex. 28 | #18575-page-200-to-202-of-303 (Exhibit V) | Letter from FOMB dated 10/14/2021 to Gov. Pierluisi, President of Senate of Puerto Rico and Speaker of the House of Representatives of Puerto Rico |
| Hein Ex. 29 [AAFAF Ex. 6] | #18575-page-203-to-204-of-303 (Exhibit W) | FOMB 10/8/2021 statement |
| Hein Ex. 30 | #18575-page-215-to-216-of-303 (Exhibit AA) | FOMB 10/12/2021 letter to Secretary of Department of Treasury, Government of Puerto Rico |
| Hein Ex. 31 | #18575-page-217-to-219-of-303 (Exhibit BB) | Puerto Rico tax expenditure report for tax year 2018 (excerpts) |
| Hein Ex. 32 | #18575-page-220-to-227-of-303 (Exhibit CC) | FAFAA Puerto Rico Department of Treasury, Treasury single account, FY2018 cash flow (as of June 29, 2018) (excerpts) ⁴ |

⁴ Hein Ex. 32 may be the same report as DRA Ex. 37, but the description of DRA Ex. 37 does not include a bates number or docket number that permits me to confirm that.

| <u>Exhibit No.¹</u> | <u>Exhibit or Document</u> | <u>Description</u> |
|---------------------------------------|---|--|
| Hein Ex. 33 | #18575-page-228-to-243-of-303 (Exhibit D) | FAFARA Puerto Rico Department of Treasury, Treasury single account, FY2021 cash flow for the month of June FY21 and Q4 FY21 (excerpts) |
| Hein Ex. 34 | #18575-page-244-to-250-of-303 (Exhibit EE) | 10/7/2021 Voluntary Corporate Action notice from Merrill regarding CUSIP 74514LB63 (redacted) |
| Hein Ex. 35 | #18575-page-251-to-256-of-303 (Exhibit FF) | Notice dated 10/1/2021 from Merrill with respect to CUSIP 74514LB63 (redacted) |
| Hein Ex. 36 | #18575-page-257-to-260-of-303 (Exhibit GG) | Declaration of Mark Elliott dated 10/15/201 |
| Hein Ex. 37 | #18575-page-261-to-267-of-303 (Exhibit HH) | AAFAF responses and objections, dated 8/27/2021, to requests for production of Peter C. Hein – Set 1 (excerpts) |
| Hein Ex. 38 | #18575-page-268-to-272-of-303 (Exhibit II) | FOMB responses and objections, dated 8/27/2021, to requests for production of Peter C. Hein – Set 1 (excerpts) |
| Hein Ex. 39 | #18575-page-273-to-278-of-303 (Exhibit JJ) | AAFAF responses and objections, dated 9/24/2021, to requests for production of Peter C. Hein – Set 2 (excerpts) |
| Hein Ex. 40 | #18575-page-279-to-286-of-303 (Exhibit KK) | FOMB responses and objections, dated 9/24/2021, to requests for production of Peter C. Hein – Set 2 (excerpts) |
| Hein Ex. 41 | #18575-page-287-to-295-of-303 (Exhibit LL) | AAFAF responses and objections, dated 9/27/2021, to interrogatories of Peter C. Hein – Set 1 (excerpts) |
| Hein Ex. 42 | #18575-page-296-to-303-of-303 (Exhibit MM) | FOMB responses and objections, dated 9/27/2021, to interrogatories of Peter C. Hein - Set 1 (excerpts) |

| <u>Exhibit No.¹</u> | <u>Exhibit or Document</u> | <u>Description</u> |
|---------------------------------------|--|--|
| Hein Ex. 43 | #18181-page-122-to-124-of-157 (Exhibit E to #18181) | June 1, 2021 press release of Puerto Rico Federal Affairs Administration |
| Hein Ex. 44 | #18181-page-125-to-126-of-157 (Exhibit F to #18181) | Budget of the US Government, fiscal year 2022 (excerpts) |
| Hein Ex. 45 | #18181-page-127-of-157 (Exhibit G to #18181) | July 29, 2021 press release of Puerto Rico Federal Affairs Administration |
| Hein Ex. 46 | #18181-page-128-to-130-of-157 (Exhibit H to #18181) | 9-15-2021 press release from office of Resident Commissioner Jennifer Gonzalez-Colón |
| Hein Ex. 47 | #18181-page-131-to-134-of-157 (Exhibit I to #18181) | Report entitled “White House confirms Medicaid funding for Puerto Rico to avoid a fiscal cliff in the short term” from El Nuevo Dia |
| Hein Ex. 48 | #18181-page-136-to-144-of-157 (Exhibit J to #18181) | Commonwealth of Puerto Rico basic financial statements for year ended June 30, 2018 with independent auditors report (excerpts) |
| Hein Ex. 49 | #18181-page-145-to-149-of-157 | Summary of bank account balances for governmental Puerto Rico, as of July 30, 2021, dated August 31, 2021 (excerpts) |
| Hein Ex. 50 | #18181-page-150-to-152-of-157 (Exhibit L to #18181) | FAFAA Puerto Rico Department of Treasury, Treasury single account, FY 2022 cash flow, as of September 3, 2021 (excerpts) |
| Hein Ex. 51 | #18181-page-156-to-157-of-157 (Exhibit N to #18181) | FOMB 9/15/2021 letter to Governor Pierluisi, President of the Senate of Puerto Rico and Speaker of the House of Representatives of Puerto Rico |

| <u>Exhibit No.¹</u> | <u>Exhibit or Document</u> | <u>Description</u> |
|---------------------------------------|---|---|
| Hein Ex. 52 | #18439-page-21-to-36-of-38 (Exhibit F to #18439) | 9/14/2021 notice from Morgan Stanley re CUSIP 74514LWZ6 (redacted) |
| Hein Ex. 53 | #18439-page-37-to-38-of-38 (Exhibit G to #18439) | Declaration of Mark Elliott dated October 6, 2021 |
| Hein Ex. 54 | #18306-page-24-to-30-of-30 (Exhibit D to #18306) | 9/24/2021 voluntary corporate action notice from Merrill re CUSIP 74514LB63 (redacted) |
| Hein Ex. 55 | #18237-page-16-to-31-of-35 (Exhibit A and B to #18237) | 9/14/2021 notice from Merrill re CUSIP 74514LB63 (redacted) accompanied by 9-13-2021 Prime Clerk memo with list of CUSIPs |
| Hein Ex. 56 | #18237-page-32-to-35-of-35 (Exhibit C to #18237) | Screenshot of Prime Clerk website link for “noteholder solicitation materials” |
| Hein Ex. 57 | #17649-page-4-to-8-of-29 (Exhibit A to #17649) | 8/2/2021 voluntary corporate action notice from Merrill regarding exchange opportunity posted in “Communications” tab of online account at Merrill (redacted) |
| Hein Ex. 58 | #17649-page-9-to-24-of-29 (Exhibit B to #17649) | Alert of EMMA filing 7/27/2021 11:00 PM, followed by notice to holders of uninsured bonds regarding exchange opportunity (posted on EMMA), followed by copy of PSA (excerpts) |
| Hein Ex. 59 | #17649-page-25-to-29-of-29 (Exhibit C to #17649) | Alert of EMMA filing 7/30/2021 5:00 PM, followed by notice to holders of uninsured bonds regarding exchange opportunity (posted on EMMA) |
| Hein Ex. 60 | #17524-page-23-to-26-of-41 (Exhibit A to #17524) | FOMB 9/27/2019 media release “Oversight Board proposes plan of adjustment to restructure Commonwealth of Puerto Rico debt and other claims” |

| <u>Exhibit No.¹</u> | <u>Exhibit or Document</u> | <u>Description</u> |
|---------------------------------------|--|---|
| Hein Ex. 61 | #17524-page-27-to-33-of-41 (Exhibit B to #17524) | FAAFA Puerto Rico Department of the Treasury, Treasury single account, FY 2022 cash flow, as of July 9, 2021, posted on EMMA 7-21-2021 (excerpts) |
| Hein Ex. 62 | #17524-page-37-to-41-of-41 (Exhibit D to #17524) | Summary of holdings of certain ad hoc bondholder groups referred to in FOMB opposition brief |
| Hein Ex. 63 | #16908-page-48-to-69-of-178 (Exhibit A to #16908) | Official statement for Commonwealth of Puerto Rico GO bonds, series 2009C (December 3, 2009) (excerpts) |
| Hein Ex. 64 | #16908-page-70-to-97-of-178 (Exhibit B to #16908) | Official statement for Commonwealth of Puerto Rico GO series 2012A, dated March 7, 2012 (excerpts)[This set of excerpts are more comprehensive than those in #9508-2] |
| Hein Ex. 65 | #16908-page-98-to-112-of-178 (Exhibit C to #16908) | Trading histories from Municipal Securities Rulemaking Board Electronic Municipal Market Access (“EMMA”) database for CUSIP 74514LWA1, 74514LB63 |
| Hein Ex. 66 | #16908-page-113-to-120-of-178 (Exhibit E to #16908) | Employees’ Retirement System of the Government of the Commonwealth of Puerto Rico, basic financial statements and required supplementary information, June 30, 2017, with independent auditors’ report thereon (excerpts) |
| Hein Ex. 67 | #16908-page-121-to-127-of-178 (Exhibit F to #16908) | Puerto Rico Government Employees Retirement System, June 30, 2017 actuarial valuation report (excerpts) |

| <u>Exhibit No.¹</u> | <u>Exhibit or Document</u> | <u>Description</u> |
|---|--|--|
| Hein Ex. 68 | #16908-page-128-to-144-of-178 (Exhibit G to #16908) | Commonwealth of Puerto Rico comprehensive annual financial report year ended June 30, 2011, with independent auditors' report dated 4-27-2012 (excerpts) |
| Hein Ex. 69 | #16908-page-145-to-150-of-178 (Exhibit H to #16908) | Commonwealth of Puerto Rico basic financial statements and required supplementary information, FYE June 30, 2013, with independent auditors' report dated 6-30-2014 (excerpts) |
| Hein Ex. 70 | #16908-page-151-to-155-of-178 (Exhibit J to #16908) | Commonwealth of Puerto Rico basic financial statements and required supplementary information, June 30, 2017, with independent auditors' report dated 8-31-2020, preceded by 9-1-2020 EMMA filing cover sheet (excerpts) |
| Hein Ex. 71 [Debtor Ex. 6] [AAFAF Ex. 21] | #16908-page-161-to-171-of-178 (Exhibit M to #16908) | Commonwealth fiscal plan dated June 29, 2018, as certified by FOMB (excerpts) |
| Hein Ex. 72 | Exhibit NN (#18647-page-17-to-32-of-35) | 10/20/2021 EMMA posting of Treasury single account, FY 2022 cash flow, as of 10/8/2021 (excerpt) |
| Hein Ex. 73 | Exhibit OO (#18647-page-33-to-35-of-35) | 10/21/2021 FOMB statement |
| Hein Ex. 74 | #7961-1-page-33-to-34-of-71 | Commonwealth of Puerto Rico basic financial statements, June 30, 2016, with independent auditors' report thereon (excerpts) |
| Hein Ex. 75 | #7961-1-page-56-to-66-of-71 | Contract 2018-00172 between Banco Popular and Puerto Rico Department of Treasury |
| Hein Ex. 76 | #7961-1-page-67-of-71 | Department of Treasury Circular Letter 1300-33-18 |

| <u>Exhibit No.¹</u> | <u>Exhibit or Document</u> | <u>Description</u> |
|---------------------------------------|--|---|
| Hein Ex. 77 | #10029-4 | Commonwealth of Puerto Rico comprehensive annual financial report, year ended June 30, 2012, with independent auditors' report dated 9-16-2013 (excerpts) |
| Hein Ex. 78 | #18575-page-170-of-303 (Exhibit J to #18575) | Summary of PayGo costs produced by AAFAF |

Declarations List

| <u>Record Location</u> | <u>Description</u> |
|---|-------------------------------------|
| #18575-page-49-of-303 (applicable to #18575-page-14-to-48-of-303) | Peter Hein Declaration 10/19/2021 |
| #18575-page-51-to-75-of-303 | Peter Hein Declaration 10/19/2021 |
| #18181-page-21-to-25-of-157 | Peter Hein Declaration 9/21/2021 |
| #16908-page-43-to-47-of-178 | Peter Hein Declaration 6/9/2021 |
| #16908-page-41-of-178 (applicable to #16908-page-7-to-40-of-178) | Peter Hein Declaration 6/9/2021 |
| #16977-page-19-of-20 (applicable to #16977-page-6-to-18-of-20) | Peter Hein Declaration 6/15/2021 |
| #17536-page-7-of-8 (applicable to #17536-page-3-to-6-of-8) | Peter Hein Declaration 7/28/2021 |
| #18575-page-257-to-260-of-303 | Mark Elliott Declaration 10/15/2021 |
| #18439-page-37-to-38-of-38 | Mark Elliott Declaration 10/6/2021 |

Certificate of Service

I, Peter C. Hein, certify that I have caused the foregoing “Further Amended Exhibit List, Witness List And Identification Of Declarations of Individual Bondholder (Peter C. Hein)” to be served via the Court’s CM/ECF system.

Dated: October 26, 2021

/s/ Peter C. Hein

Peter C. Hein